
SENATE BILL No. 15

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-12; IC 6-1.1-20.9-3.

Synopsis: Property tax credit and deduction filing deadlines. Extends the filing deadline for the homestead credit and various property tax deductions from June 11 to October 1.

Effective: Upon passage.

Meeks

November 20, 2007, read first time and referred to Committee on Appropriations.

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Introduced

Second Regular Session 115th General Assembly (2008)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2007 Regular Session of the General Assembly.

SENATE BILL No. 15

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-12-2, AS AMENDED BY P.L.183-2007,
2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]: Sec. 2. (a) Except as provided in section 17.8 of
4 this chapter, a person who desires to claim the deduction provided by
5 section 1 of this chapter must file a statement in duplicate, on forms
6 prescribed by the department of local government finance, with the
7 auditor of the county in which the real property, mobile home not
8 assessed as real property, or manufactured home not assessed as real
9 property is located. With respect to real property, the statement must
10 be filed during the twelve (12) months before ~~June 1~~ **October 1** of
11 each year for which the person wishes to obtain the deduction. With
12 respect to a mobile home that is not assessed as real property or a
13 manufactured home that is not assessed as real property, the statement
14 must be filed during the twelve (12) months before March 31 of each
15 year for which the individual wishes to obtain the deduction. The
16 statement may be filed in person or by mail. If mailed, the mailing must
17 be postmarked on or before the last day for filing. In addition to the

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statement required by this subsection, a contract buyer who desires to claim the deduction must submit a copy of the recorded contract or recorded memorandum of the contract, which must contain a legal description sufficient to meet the requirements of IC 6-1.1-5, with the first statement that the buyer files under this section with respect to a particular parcel of real property. Upon receipt of the statement and the recorded contract or recorded memorandum of the contract, the county auditor shall assign a separate description and identification number to the parcel of real property being sold under the contract.

(b) The statement referred to in subsection (a) must be verified under penalties for perjury, and the statement must contain the following information:

(1) The balance of the person's mortgage or contract indebtedness on the assessment date of the year for which the deduction is claimed.

(2) The assessed value of the real property, mobile home, or manufactured home.

(3) The full name and complete residence address of the person and of the mortgagee or contract seller.

(4) The name and residence of any assignee or bona fide owner or holder of the mortgage or contract, if known, and if not known, the person shall state that fact.

(5) The record number and page where the mortgage, contract, or memorandum of the contract is recorded.

(6) A brief description of the real property, mobile home, or manufactured home which is encumbered by the mortgage or sold under the contract.

(7) If the person is not the sole legal or equitable owner of the real property, mobile home, or manufactured home, the exact share of the person's interest in it.

(8) The name of any other county in which the person has applied for a deduction under this section and the amount of deduction claimed in that application.

(c) The authority for signing a deduction application filed under this section may not be delegated by the real property, mobile home, or manufactured home owner or contract buyer to any person except upon an executed power of attorney. The power of attorney may be contained in the recorded mortgage, contract, or memorandum of the contract, or in a separate instrument.

SECTION 2. IC 6-1.1-12-4, AS AMENDED BY P.L.154-2006, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) An individual who satisfies the

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requirements of section 3 of this chapter may file a claim for a deduction, or deductions, provided by section 1 of this chapter during the twelve (12) months before ~~June 1~~ **October 1** of the year following the year in which the individual is discharged from military service. The individual shall file the claim, on the forms prescribed for claiming a deduction under section 2 of this chapter, with the auditor of the county in which the real property is located. The claim shall specify the particular year, or years, for which the deduction is claimed. The individual shall attach to the claim an affidavit which states the facts concerning the individual's absence as a member of the United States armed forces.

(b) The county property tax assessment board of appeals shall examine the individual's claim and shall determine the amount of deduction, or deductions, the individual is entitled to and the year, or years, for which deductions are due. Based on the board's determination, the county auditor shall calculate the excess taxes paid by the individual and shall refund the excess to the individual from funds not otherwise appropriated. The county auditor shall issue, and the county treasurer shall pay, a warrant for the amount, if any, to which the individual is entitled.

SECTION 3. IC 6-1.1-12-10.1, AS AMENDED BY P.L.183-2007, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10.1. (a) Except as provided in section 17.8 of this chapter, an individual who desires to claim the deduction provided by section 9 of this chapter must file a sworn statement, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property, mobile home, or manufactured home is located. With respect to real property, the statement must be filed during the twelve (12) months before ~~June 1~~ **October 1** of each year for which the individual wishes to obtain the deduction. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 31 of each year for which the individual wishes to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing.

(b) The statement referred to in subsection (a) shall be in affidavit form or require verification under penalties of perjury. The statement must be filed in duplicate if the applicant owns, or is buying under a contract, real property, a mobile home, or a manufactured home subject to assessment in more than one (1) county or in more than one (1) taxing district in the same county. The statement shall contain:

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(1) the source and exact amount of gross income received by the individual and the individual's spouse during the preceding calendar year;

(2) the description and assessed value of the real property, mobile home, or manufactured home;

(3) the individual's full name and complete residence address;

(4) the record number and page where the contract or memorandum of the contract is recorded if the individual is buying the real property, mobile home, or manufactured home on contract; and

(5) any additional information which the department of local government finance may require.

(c) In order to substantiate the deduction statement, the applicant shall submit for inspection by the county auditor a copy of the applicant's and a copy of the applicant's spouse's income tax returns for the preceding calendar year. If either was not required to file an income tax return, the applicant shall subscribe to that fact in the deduction statement.

SECTION 4. IC 6-1.1-12-12, AS AMENDED BY P.L.183-2007, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 12. (a) Except as provided in section 17.8 of this chapter, a person who desires to claim the deduction provided in section 11 of this chapter must file an application, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property, mobile home not assessed as real property, or manufactured home not assessed as real property is located. With respect to real property, the application must be filed during the twelve (12) months before ~~June 1~~ **October 1** of each year for which the individual wishes to obtain the deduction. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the application must be filed during the twelve (12) months before March 31 of each year for which the individual wishes to obtain the deduction. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing.

(b) Proof of blindness may be supported by:

(1) the records of a county office of family and children, the division of family resources, or the division of disability and rehabilitative services; or

(2) the written statement of a physician who is licensed by this state and skilled in the diseases of the eye or of a licensed optometrist.

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(c) The application required by this section must contain the record number and page where the contract or memorandum of the contract is recorded if the individual is buying the real property, mobile home, or manufactured home on a contract that provides that the individual is to pay property taxes on the real property, mobile home, or manufactured home.

SECTION 5. IC 6-1.1-12-15, AS AMENDED BY P.L.183-2007, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 15. (a) Except as provided in section 17.8 of this chapter, an individual who desires to claim the deduction provided by section 13 or section 14 of this chapter must file a statement with the auditor of the county in which the individual resides. With respect to real property, the statement must be filed during the twelve (12) months before ~~June 1~~ **October 1** of each year for which the individual wishes to obtain the deduction. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 31 of each year for which the individual wishes to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. The statement shall contain a sworn declaration that the individual is entitled to the deduction.

(b) In addition to the statement, the individual shall submit to the county auditor for the auditor's inspection:

(1) a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs if the individual claims the deduction provided by section 13 of this chapter;

(2) a pension certificate or an award of compensation issued by the United States Department of Veterans Affairs if the individual claims the deduction provided by section 14 of this chapter; or

(3) the appropriate certificate of eligibility issued to the individual by the Indiana department of veterans' affairs if the individual claims the deduction provided by section 13 or 14 of this chapter.

(c) If the individual claiming the deduction is under guardianship, the guardian shall file the statement required by this section.

(d) If the individual claiming a deduction under section 13 or 14 of this chapter is buying real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property under a contract that provides that the individual is to pay property taxes for the real estate, mobile home, or manufactured home, the statement required by this section must contain the record number and page

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where the contract or memorandum of the contract is recorded.

SECTION 6. IC 6-1.1-12-17, AS AMENDED BY P.L.183-2007, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17. Except as provided in section 17.8 of this chapter, a surviving spouse who desires to claim the deduction provided by section 16 of this chapter must file a statement with the auditor of the county in which the surviving spouse resides. With respect to real property, the statement must be filed during the twelve (12) months before ~~June 1~~ **October 1** of each year for which the surviving spouse wishes to obtain the deduction. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 31 of each year for which the individual wishes to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. The statement shall contain:

- (1) a sworn statement that the surviving spouse is entitled to the deduction; and
- (2) the record number and page where the contract or memorandum of the contract is recorded, if the individual is buying the real property on a contract that provides that the individual is to pay property taxes on the real property.

In addition to the statement, the surviving spouse shall submit to the county auditor for the auditor's inspection a letter or certificate from the United States Department of Veterans Affairs establishing the service of the deceased spouse in the military or naval forces of the United States before November 12, 1918.

SECTION 7. IC 6-1.1-12-17.5, AS AMENDED BY P.L.183-2007, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17.5. (a) Except as provided in section 17.8 of this chapter, a veteran who desires to claim the deduction provided in section 17.4 of this chapter must file a sworn statement, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property, mobile home, or manufactured home is assessed. With respect to real property, the veteran must file the statement during the twelve (12) months before ~~June 1~~ **October 1** of each year for which the veteran wishes to obtain the deduction. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 31 of each year for which the individual wishes to obtain the deduction. The statement may be filed in person or by mail. If

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1 mailed, the mailing must be postmarked on or before the last day for
2 filing.

3 (b) The statement required under this section shall be in affidavit
4 form or require verification under penalties of perjury. The statement
5 shall be filed in duplicate if the veteran has, or is buying under a
6 contract, real property in more than one (1) county or in more than one
7 (1) taxing district in the same county. The statement shall contain:

8 (1) a description and the assessed value of the real property,
9 mobile home, or manufactured home;

10 (2) the veteran's full name and complete residence address;

11 (3) the record number and page where the contract or
12 memorandum of the contract is recorded, if the individual is
13 buying the real property, mobile home, or manufactured home on
14 a contract that provides that the individual is to pay property taxes
15 on the real property, mobile home, or manufactured home; and

16 (4) any additional information which the department of local
17 government finance may require.

18 SECTION 8. IC 6-1.1-12-17.8, AS AMENDED BY P.L.95-2007,
19 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
20 UPON PASSAGE]: Sec. 17.8. (a) An individual who receives a
21 deduction provided under section 1, 9, 11, 13, 14, 16, or 17.4 of this
22 chapter in a particular year and who remains eligible for the deduction
23 in the following year is not required to file a statement to apply for the
24 deduction in the following year.

25 (b) An individual who receives a deduction provided under section
26 1, 9, 11, 13, 14, 16, or 17.4 of this chapter in a particular year and who
27 becomes ineligible for the deduction in the following year shall notify
28 the auditor of the county in which the real property, mobile home, or
29 manufactured home for which the individual claims the deduction is
30 located of the individual's ineligibility before ~~June 1~~ **October 1** of the
31 year in which the individual becomes ineligible.

32 (c) The auditor of each county shall, in a particular year, apply a
33 deduction provided under section 1, 9, 11, 13, 14, 16, or 17.4 of this
34 chapter to each individual who received the deduction in the preceding
35 year unless the auditor determines that the individual is no longer
36 eligible for the deduction.

37 (d) An individual who receives a deduction provided under section
38 1, 9, 11, 13, 14, 16, or 17.4 of this chapter for property that is jointly
39 held with another owner in a particular year and remains eligible for
40 the deduction in the following year is not required to file a statement to
41 reapply for the deduction following the removal of the joint owner if:

42 (1) the individual is the sole owner of the property following the

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1 death of the individual's spouse;

2 (2) the individual is the sole owner of the property following the
3 death of a joint owner who was not the individual's spouse; or

4 (3) the individual is awarded sole ownership of the property in a
5 divorce decree.

6 (e) A trust entitled to a deduction under section 9, 11, 13, 14, 16, or
7 17.4 of this chapter for real property owned by the trust and occupied
8 by an individual in accordance with section 17.9 of this chapter is not
9 required to file a statement to apply for the deduction, if:

10 (1) the individual who occupies the real property receives a
11 deduction provided under section 9, 11, 13, 14, 16, or 17.4 of this
12 chapter in a particular year; and

13 (2) the trust remains eligible for the deduction in the following
14 year.

15 SECTION 9. IC 6-1.1-20.9-3, AS AMENDED BY P.L.183-2007,
16 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
17 UPON PASSAGE]: Sec. 3. (a) An individual who desires to claim the
18 credit provided by section 2 of this chapter must file a certified
19 statement in duplicate, on forms prescribed by the department of local
20 government finance, with the auditor of the county in which the
21 homestead is located. The statement shall include the parcel number or
22 key number of the real estate and the name of the city, town, or
23 township in which the real estate is located. With respect to real
24 property, the statement must be filed during the twelve (12) months
25 before ~~June 1~~ **October 1** of the year prior to the first year for which
26 the person wishes to obtain the credit for the homestead. With respect
27 to a mobile home that is not assessed as real property or a
28 manufactured home that is not assessed as real property, the statement
29 must be filed during the twelve (12) months before March 31 of the
30 first year for which the individual wishes to obtain the credit. The
31 statement may be filed in person or by mail. If mailed, the mailing must
32 be postmarked on or before the last day for filing. The statement
33 applies for that first year and any succeeding year for which the credit
34 is allowed.

35 (b) The certified statement referred to in subsection (a) shall contain
36 the name of any other county and township in which the individual
37 owns or is buying real property.

38 (c) If an individual who is receiving the credit provided by this
39 chapter changes the use of the individual's real property, so that part or
40 all of that real property no longer qualifies for the homestead credit
41 provided by this chapter, the individual must file a certified statement
42 with the auditor of the county, notifying the auditor of the change of

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1 use within sixty (60) days after the date of that change. An individual
 2 who changes the use of the individual's real property and fails to file
 3 the statement required by this subsection is liable for the amount of the
 4 credit the individual was allowed under this chapter for that real
 5 property.

6 (d) An individual who receives the credit provided by section 2 of
 7 this chapter for property that is jointly held with another owner in a
 8 particular year and remains eligible for the credit in the following year
 9 is not required to file a statement to reapply for the credit following the
 10 removal of the joint owner if:

11 (1) the individual is the sole owner of the property following the
 12 death of the individual's spouse;

13 (2) the individual is the sole owner of the property following the
 14 death of a joint owner who was not the individual's spouse; or

15 (3) the individual is awarded sole ownership of **the** property in a
 16 divorce decree.

17 SECTION 10. [EFFECTIVE UPON PASSAGE] **IC 6-1.1-12-2,**
 18 **IC 6-1.1-12-4, IC 6-1.1-12-10.1, IC 6-1.1-12-12, IC 6-1.1-12-15,**
 19 **IC 6-1.1-12-17, IC 6-1.1-12-17.5, IC 6-1.1-12-17.8, and**
 20 **IC 6-1.1-20.9-3, all as amended by this act, apply only to property**
 21 **taxes first due and payable after 2008.**

22 SECTION 11. **An emergency is declared for this act.**

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